

***Superseded 5/10/2016***

**53A-16-113 Capital local levy -- First class county required levy -- Allowable uses of collected revenue.**

- (1)
  - (a) Subject to the other requirements of this section, a local school board may levy a tax to fund the school district's capital projects.
  - (b) A tax rate imposed by a school district pursuant to this section may not exceed .0030 per dollar of taxable value in any calendar year.
- (2) A school district that imposes a capital local levy in the calendar year beginning on January 1, 2012, is exempt from the public notice and hearing requirements of Section 59-2-919 if the school district budgets an amount of ad valorem property tax revenue equal to or less than the sum of the following amounts:
  - (a) the amount of revenue generated during the calendar year beginning on January 1, 2011, from the sum of the following levies of a school district:
    - (i) a capital outlay levy imposed under Section 53A-16-107; and
    - (ii) the portion of the 10% of basic levy described in Section 53A-17a-145 that is budgeted for debt service or capital outlay; and
  - (b) revenue from new growth as defined in Subsection 59-2-924(4)(c).
- (3) Beginning January 1, 2012, in order to qualify for receipt of the state contribution toward the minimum school program described in Section 53A-17a-103, a local school board in a county of the first class shall impose a capital local levy of at least .0006 per dollar of taxable value.
- (4)
  - (a) The county treasurer of a county of the first class shall distribute revenues generated by the .0006 portion of the capital local levy required in Subsection (2) to school districts within the county in accordance with Section 53A-16-114.
  - (b) If a school district in a county of the first class imposes a capital local levy pursuant to this section that exceeds .0006 per dollar of taxable value, the county treasurer shall distribute revenues generated by the portion of the capital local levy that exceeds .0006 to the school district imposing the levy.
- (5)
  - (a) Subject to Subsections (5)(b), (c), and (d), for fiscal year 2013-14, a local school board may utilize the proceeds of a maximum of .0024 per dollar of taxable value of the local school board's annual capital local levy for general fund purposes if the proceeds are not committed or dedicated to pay debt service or bond payments.
  - (b) If a local school board uses the proceeds described in Subsection (5)(a) for general fund purposes, the local school board shall notify the public of the local school board's use of the capital local levy proceeds for general fund purposes:
    - (i) prior to the local school board's budget hearing in accordance with the notification requirements described in Section 53A-19-102; and
    - (ii) at a budget hearing required in Section 53A-19-102.
  - (c) A local school board may not use the proceeds described in Subsection (5)(a) to fund the following accounting function classifications as provided in the Financial Accounting for Local and State School Systems guidelines developed by the National Center for Education Statistics:
    - (i) 2300 Support Services - General District Administration; or
    - (ii) 2500 Support Services - Central Services.
  - (d) A local school board may not use the proceeds from a distribution described in Subsection (4) for general fund purposes.

